Combating Value Added Tax (VAT) Fraud
June 16 – June 18, 2015

Workshop Report

June 18, 2015
This course was delivered as part of the Supporting Capacity Development of Tax Administrations in South East Europe project primarily supported by the Dutch Ministry of Finance, Center of Excellence in Finance (CEF), International Monetary Fund (IMF), and Assistance Technique France (Adetef). The overall objective of the project is to contribute to strengthening of beneficiary institutions’ capacity in implementing the EU’s recommendations under which the revenue authorities can deliver tax compliance risk management.

It highlighted the harmful effects that result from lack of transparency and lack of effective exchange of information and illustrated the procedures and controls to be implemented to combat the VAT carousel or missing trader fraud. Since the tax evasion has been identified as a major cause of lost revenues and has become a big threat part of the course will also be devoted to the VAT evasion with immovable and movable property which has been experienced in many countries. The course promoted the experience-sharing and the sharing of best practice among participants.

Topics covered:
- Weak points of the VAT system
- Detecting fraudulent companies
- VAT carousel fraud
- VAT Refunds Process
- Export fraud
- Exchange of experiences among different countries

Lecturers:
- Theo Cornelissen and Carla van Rijn, both from Ministry of Finance, Netherlands

Participants:
There were 22 participants from Armenia, Bulgaria, Croatia, Georgia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Slovenia and Ukraine.
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Evaluation:

Overall satisfaction with the course

No. of all responses: 22, Average mark: 4.77

Selected Participants’ Comments:

- Awesome presentations with interesting points of view and good communication with colleagues.
- I’m satisfied I have made new friendships with my colleagues from everywhere. I will go home with more experience and will use in my next VAT fraud case.
- Perfect organization, very interesting presentations, and friendly atmosphere.
- The lectures were very useful and interesting. There was good balance between theory and practice. The lecturers were very practically oriented.